

App. F. IX-4.

Previous references.

Mun. 201-2085 /
" 208-2011-5
out

Later references.

ord 17-345 50+20

M. 19-35- 8, 24, 26, 49, 50

1923.

(. mune)

File No. 93-23

Serial Nos. 1-4

GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

Part B for mune

SUBJECT

Revision of the Mysore municipal
account manual

4

To, The Comptroller, the Special Officer
L.S.O. the Deputy Comptroller of Accounts
Presidents, Mysore City Municipal Council, the
Municipal Council B. City
No. 30-47/23.7.26

Passes orders in the matter
reference to above.

48
25/9/26

GENERAL AND REVENUE SECRETARIAT.

(Mum)

NOTES.

M1 File No. 93-23

FILE HEADING.

Revision of the Mysore Mum Account Manual

From

The comptroller

No. 668/K-A-D Dated 6-11-23

Received 12-15-23

Diary No.

2674

Enclos. 1

Spare Copies.

Serial No. 1

BRIEF ABSTRACT OF LETTER.

Submits the Mysore Mum Account Manual
duly revised and requests sanction
of Govt on certain points.

NOTES AND ORDERS.

M

1/ In para 4 of G.O. no 23216-25/K
92-23-1 of 2-11-23 the comptroller w
requested to adopt a procedure simi
to the one prescribed in the case of
local fund code. In para 3 of the

Serial
No.

1

order it is stated that the Govt
will on receipt of the last chapter
proceed to appoint a comm
for revising the code and su
mitting it to Govt for final
sanction.

2. Subd for orders as to

DS the Revised Manual has to be re

13/11/23 to the committee. or whether

13/11/23 points raised by the
have to be noted upon

for the orders of Govt before the
is referred to the Committee

1st & 2nd Secretary

16.11.

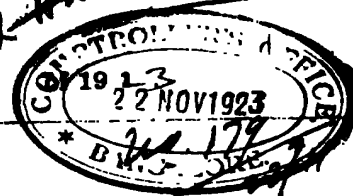
3) A committee as contemplated
in G.O. dated 2nd Nov 23, 23,
may perhaps be able
to consider the proposed
changes made by the

The opinion
office may also be
in the matter
First member).

8/16/

Ministry
Revised Account
Manual.

3649
11/11/23
Note - Contn. sheet.



Serial
No.

4) I was able to discuss this matter
with Comptroller who reviewed them for
the Comptroller. May be ^{reported} ~~and~~ ^{unofficially}
asked him to see me -

1/11/23
20/11

5) Comptroller with compliments

6) March 1923 when 20/11
Special permission for farming
permission -

1/11/23
24/11

8/11
24/11

7) Submitted to the Special Officer.

24.11.23

Book of the
the General and Revenue
Secretariat

DI
88-21
3876
24/10

92/150
26.11.23

File No. 73 of 1923

Serial
No.

1) On the 1st instant, I attended the ordinary -
Municipal meeting of the Chennapatna Town Municipal
Council on my way from Mysore to Bangalore, having
previously received notice of its meeting. In the
course of the meeting, I ascertained that the Council
had no Managing Committee (which is obligatory under
section 27 of the Municipal Regulation), that the
Revenue arrears had accumulated since 1916-17 to -
Rs. 23,000 and that there was no programme of Sani-
tary and other Public Works. The Amildar President
was absent at Bangalore and the Vice President told
me that the heavy arrears was due to the frequent -
changes of bill collectors and to the abolition of
the system of collection through the Patel and -
Shambhog. I am not aware of the action taken by the
Deputy Commissioner and by the Government to rectify
the above state of affairs; but shall send for the
Secretariat references on the subject.

2. The above instance is mentioned to illustrate
the absolute necessity of having this revised Munici-
pal Manual (including the points raised by the -
Comptroller) thoroughly overhauled by a Committee
composed of

- ✓ (a) Special Officer, L.S.G.
- (b) one Secretariat Officer dealing with Local
Self-Government,
- ✓ (c) the Accounts Officer who prepared the
Manual,
- (d) one or two representatives of City Munici-
pal Councils,
- (e) two representatives of Town Municipal
Councils,
- (f) two representatives of Minor Municipal
Councils,

had not been
present at the meeting - then only
I should have been present at the meeting
to see that the Council was properly
run. The Council has been
run by the Amildar and the
Deputy Commissioner - who
has been the mainstay of the Council.

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No.

Print or non-official

(g) any other representatives to be selected by Government.

3. The Committee will deal not only with the accounts side but also with the administrative and civic sides of the Municipal activities. Questions of policy will of course arise during the passing of the ~~code~~^{manual} like the following and these will be referred to and disposed of by Government:

- (a) Appointment of chief or other officer for all Town and Minor Municipal Councils or for selected ones. (The Tumkur Municipal Council wanted a Chief Officer)
- (b) The best mode of collecting assessed (house and shop) taxes.
- (c) Devising methods for the prevention of embezzlements and of the accumulation of arrears.
- (d) Preparation of a regular programme of Sanitary and other Public Works by each Municipal Council; and devising methods for executing and maintaining them.
- (e) Other miscellaneous questions, the solution of which will enhance the blessings of Municipal activities to the rate payers who at present see too often only the lion's side

One of the advantages of the overhaul by representative committee is that the final product or manual will be boiled down to the irreducible - minimum of rules and forms which all Municipal Councils with their ordinary establishments will not find difficult to carry out. Of course the manual will issue only after sanction by Government.

4. To facilitate the passing of the Municipality within a reasonable time and without undue expenditure on account of travelling allowances, propose the following procedure::

- (a) About a dozen copies of the draft revision

Jul File No. 93 of 1923

Serial
No.

*to be
own & be
in Gannett*

~~Municipal~~

Municipal Account Manual to be made in Comptroller's Office and circulated to the members of the Committee before hand.

- (b) ^{met} An explanatory memo of the principles of the Manual to be drafted by the Comptroller and circulated to the Committee members before hand. If necessary copies of the memo will be typed in my office and circulated to the members.
- (c) Each Committee Member will send a written statement within a fortnight to the President of the Committee embodying his views regarding the draft manual.
- (d) The meeting to be held at least 10 days after the last written statement is received by the President and the Special Officer to circulate a consolidated note on the subject to the Committee Members before the meeting.
- (e) The Committee to sit from day to day as to finish the work in about a week or 10 days and to submit the manual to the Government.
- (f) The Members of the Committee representing City, Town and Minor Municipal Councils to be selected as far as possible from within the Bangalore District.

5. In accordance with the above programme, I imagine that the Committee will probably finish the work within March next. During the sittings, I hope to supply the Committee with any useful references regarding the existing Municipal practice and procedure in Mysore (to be gathered during my inspections and otherwise) and surrounding provinces of British India so that they may have all the necessary data for their conclusions. The place of meeting for the Committee may be settled by Government.

6. In conclusion, I desire to invite attention to the following extract from the preface to the Madras Municipal Manual by Sir M. Hammick:

Inl File No. 93 of 1923

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"Of the notes added, a few deal with Municipal Council in Europe. Much misconception exists on the subject. Municipalities in Europe are not independent bodies. They are under very considerable control though no doubt in India the control is in some respects greater; in other respects our Corporations are as free as those in the West. It has always to be remembered that the first condition of sound and healthy self-Government is 'the law-abiding spirit; the respect for authority; the spirit of compromise; the high standard of honesty and truthfulness; seriousness and integrity in politics;' qualities which are only attained after long periods of trial and experiment."

may
The above extract may sound as a platitude; but it perhaps explain the state of affairs at Ohannapattinam and facilitate the proposal and acceptance of a remedy in course of time.

7. As a postscript, I desire to point out that that the urban population of the State—the welfare of which is in some degree to be secured by the proper enforcement of the provisions of the Municipal Manual—is nearly three quarters of a million (more accurately 7,43,686) according to the last census and that the care and attention bestowed on its thorough revision will not be spent in vain.

one of the resolutions of the L.S. Conference. also provisions for


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Serial
No.

The appointment of a
Committee on this subject

4286
6-12-23

1. Mr. Sankar

MT
4/12/23

2/ The idea is good. The Committee may
be appointed & cancelled. Then the Committee
will be -

To the Committee in principle
for favour of remarks

11/12/23
J. J. J.

3) I will arrange for a copy
of the draft revised Municipal
Account Manual being made
and circulated to the members.

4) A brief explanatory Memo
of the Principles of accounts of Municipalities has
been prepared and placed in
the file

1. J. J. J.
2-1-24.

Recd.
7.12.23



Serial
No.

13)

1) The Committee to be appointed for the revision of the Municipal Account Manual may consist of the following members:

- (a) The Special Officer, Local Self-Government.
- (b) The Accounts Officer (who prepared the Manual) (Mr. A. Narasimhamurthi)
- (c) The Secretariat Officer who ~~deals with~~ deals with L. S. G. (Mr.C.E.Rama Rao)
- (d) The non-official President of Bangalore City Municipality (Mr. B.K.Garudachar)
- (e) The non-official Vice-President of Anekal Municipality (Mr. B.Sreenivasiengar)
- (f) The non-official Vice-President of Channarayana Municipality (Mr.C.L.Ramachandra)
- (g) The Municipal Commissioner of Bangalore City Municipality (Mr. M.G.Krishnaswami Rao)

In suggesting the above personnel, the remarks of the First Member on my note dated 4th December 1923 have been incorporated as far as possible.

2) (a) In the case of the Secretariat Officer who deals with L. S. G., I understood from him - that his ordinary work was too heavy to permit of his attending as a member of the committee. I really think that he will improve his insight into his ordinary work by being a member. But if his plea is accepted by Government, I would request that a para may be kindly added to the Government order (appointing the Committee) that the Secretariat Officer, L.S.G. should furnish such information as is required by the Committee.

(b) I have included the Municipal Commissioner, Bangalore City Municipality for the reasons

File No. 273 of 1923

Serial
No.

that, having been the Deputy Commissioner of Kadur District, he may furnish the Committee with his experience and knowledge gained in that capacity in regard to supervision of Municipal affairs. I do not suggest the inclusion of the Deputy Commissioner, Bangalore District as he will have heavy work in connection with operations for the relief of distress. The Vice-President of Channarayana Municipality is included as a representative of a Town Municipality, Anekal Municipality being at present only a minor one.

3). If Government have no objection, I am willing to take up the whole responsibility of completing this work from start to finish. As I have already pointed out in my note dated 4th - December 1923, the several steps to be taken before the Committee meets are-

(a) The circulation to the members of copies of the amended manual with a copy of the Comptroller's note.

(b) The Recording of the members' views on the manual by means of written notes sent to the - Special Officer, L.S.G.

(c) The circulation of a consolidated note by the Special Officer to the members.

When the Committee meets after these stages are gone through, which I believe will be about the first week of March next, I would have submitted

2674
File No. 93 of 1923Serial
No.

all my notes on local bodies to Government and would be free to go into the manual into the manual in Committee and to incorporate in the manual the orders of Government passed on my proposals. Further, all the members of the Committee would be thoroughly prepared to discuss the manual rule by rule having already studied the manual and criticised it in their several notes. Thus I expect the sittings of the Committee not to occupy more than 3 to 4 days. As only two members would be non-residents of Bangalore, the expenditure on account of their travelling allowances would be large.

4). The Government Order appointing the committee has however to be issued now (as early possible) as I have to take the several steps indicated in para 3 above during this month and February next. It will be seen that the Comptroller has, in his note, dated 2nd January 1924 under to prepare the several copies of the manual (by amending the printed copies of the 1st Edition of the manual required for being sent to the members)

5) When the Government order is issued appointing the Committee, it will dispose of Resolutions of the L.S.G. Conference so far as it relates to revision of the Municipal Manual.

DE AN'S OFFICE

Recd. on JAN 5 1924
6

NOTE—Contn. sheet.

18th in order

D E W A N

(through

L.S.G. Secretary.

Dewan

18th in order
D E W A N
(through
L.S.G. Secretary.

18th in order
D E W A N
(through
L.S.G. Secretary.

8/5/24

File No. 403 of 1923

Serial
No.

21762

17) Since writing my note of the 4th instant, I have ascertained that Mr. B. Abdur Rahman has had considerable experience of Bangalore City Municipal affairs both as Councillor and as Vice-President; and I have there^{fore} substituted his name for Mr. B.K. Garudachar. I have retained the Assistant Secretary as one of the members as he will now at least have to study the Manual which he is supposed to help in administering. As regards Mr. G. N. Ramachandra Rao, I have retained his name because I cannot with my present knowledge of the composition of municipal councils, think of a more suitable representative of a town municipality.

18) Chief Secy for
for your 2 further
action

MT 7/1/24

Substituted

MK
8.1.24

Consolidated
minutes
8.

CS
9/1/24

Mel 93-23

(For Disposal at a Meeting)

No. C. 278

of 1923-4

GENERAL AND REVENUE SECRETARIAT.

Council Matter.

SUBJECT.

(Clause xii of the Schedule)

**Draft Government Order regarding the revision of the
Mysore Municipal Account Manual.**

CIRCULATED TO THE MEMBERS OF COUNCIL.

By Order,

[Signature]

Chief Secretary to Government.

9th January 1924

Extraordinary Member of Council.

221
2.1.24

First Member of Council.

14/1

Second Member of Council.

16/1

Third Member of Council.

184

The Brief Explanatory Memo
of the principles of
Accounts of transactions
of Incorporated Co's, is
~~now~~ retained in the
shape of this, for circu-
lation of copies thereof
to the Members of the
Committee -

Manchester

22/6/24

10. 93-23 2674
C 278 14

Subject-

Draft G.O. regarding the revision
of the Mysore Municipal Account Manual.

....

OPINION OF THE COUNCIL.

note

raised my name
by
27/1/24



Secy L. N. Sept
with comp to
two Special Memos, 27/1/24
L.S.S.

Seen & passed on

for
23/1/24

19/2/24

80

23/1

24.1.24.

U 7h

G. R. S. 111-2)

General and Revenue
Secretariat.

File No. 93

of 19 24

Serial
No.

2

To

The Comptroller

Special Officer D.S.

Members of the Committee.

W.D. 5854-60 of 25.1.24.

Directs that a Committee be formed to
thoroughly revise the draft for the Mysore
Municipal Account Manual.

26) If approved, the file will be closed
and returned in B.

27) Are there any points on which further
action has to be taken? *CB*

28) As the case was worked up in the office of
The Special Officer, D.S.G., this file may be
sent there for further action if any.

CB
9/4/24

J. H. Sanyal

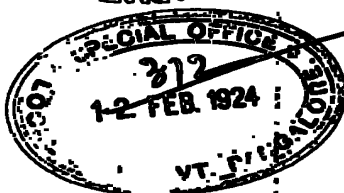
CB
9.2.24

Yes
Do
4/1/24

29) Submitted to the Special Officer

30) This file will be kept in the Special
Office till the Committee disposes of

GENERAL & REVENUE
SECRETARIAT
9 FEB 1924
MYSORE



NOTE—Contn. sheet.

1674 16

G. R. S. III-2,

General and Revenue
Secretariat.

File No. 93 of 1923

Serial
No.

Considered to
be a matter of the
General Office -
12/24/24

The points raised by the Comptroller
in his letter of 6th Dec 23

are

12/24/24

Now that the Special Committee
has met discussed its findings.
These papers are submitted again.
The entire file of papers has.
it would appear, got to be
reconsidered & kept in the D.S.G.
Branch of the Secretariat.
The points raised above, have
been disposed of by the Committee
whose decisions are under
transmission to Govt. for their
final approval & orders.

are

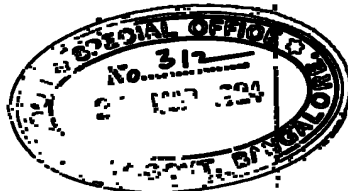
28/3/24

The file may be
returned to the D & D Secy

for

28/3/24

The Committee's resolution need
from the Comptroller for orders to it.



5560 L

NOTE—Contn. sheet.

4
Ml File No. 93 of 1924Serial
No.

The 181 Member of Council on
31.3.1924 On its return it will
be placed in the file for further action taken
HMK
24/24

with S. M. 24/24

27/24

24/24

3

To the Special Officer, Local Self Govt.

No 323/25 of 29.3.1924.

Forwards an extract from the minutes
of the proceedings of the Committee which met on
the 26th & 27th May 24, Sub to the Munt
Manual in two parts (Pt. I Adminis
Pt. II Accounts) with a consolidated
note of decisions of the Committee on
of the points raised by the members &
with the Comptroller's explanatory Memo
of the principles of Munt Accounts and
his notice of Govt the Good work
Mr A Narasimha Murthi the Accounts Off
who revised the Manual & Sub
helped the Committee in its deliberations

(Sd) B. V.

(First Member)

29.3.24

Mr Kesavaiah will go through
Manual and submit in return

(Sd) M. H. A.

6.4.19

27 Separate note put in.

(Sd) B. T. K.

made on the
copy of profs account
handing up the file
HMK
29.3.24

NOTE - Contd. Street. 8

M. S. 23
Office of the Special Officer, Local Self-Government, 18

L. O. No.

PUBLIC OFFICES,

Dated, Bangalore 10th May. 1924

As personally instructed by the First Member, I have gone through the Municipal Account Manual and the Changes proposed. I have also checked the Manual with the consolidated note of decisions of the Committee on points raised by the members and the Comptroller. I submit that the decision of the Committee may be accepted in all cases. This will only involve very slight modifications in the rules.

I shall refer below to some of the important recommendations of the Committee on which orders are required. In doing so, I beg to invite reference to the tabular statement of decisions prepared.

Page 7

(a) Please see item 2 in the statement.

The Committee propose that the City Municipalities may be empowered to sanction original works of Rs 3,000 and repairs up to Rs 5,000 without reference to the Government. The proposal is inconsistent with the provisions of the Manual so far as repair works are concerned. The municipalities have unlimited powers regarding repairs subject to budget limits. Mr. Rangaiengar of Tumkur has proposed unlimited powers of sanction to Municipalities regarding public works provided funds are available. Vide item 13 in the list. I cannot say that it is a well considered proposal. The Town Municipalities in the State have no expert agency to guide them in the execution of works. They have to depend on

Jul 9 3-23

89

-2-

*3 Municipalities for
(10) from Municipalities; but
limit for municipal work
may be raised to Rs. 5,000
in 2 Town Municipalities*

14

the P. W. D. for the execution of large public works. The existing rule provides for a - safeguard against an indiscriminate launching of schemes when the Municipality has some spare funds. As regards original works, the limit in the case of City Municipalities may be raised to Rs 3,000 and in the case of Town Councils ^{to} Rs 2,000.

In items 2 and 13, the Committee leave the question as regards enhanced powers relating to variations in the scale of establishment to the Special Officer to work up.

There is nothing to specially note here. The limit of Rs 25/- was fixed long ago and having regard to the development of Municipal areas the limit may I think be raised. In the case of City Municipalities the limit may be raised to Rs 40/- and in the case of Town Municipalities to Rs 25/-.

after

Item 14.

Introduction of the system in vogue for recovery of Land Revenue: The suggestion made here is vague, and is inconsistent with the provisions of the Municipal Regulation governing the recovery of taxes. Section 59 of the Municipal Regulation and the subsequent Sections relate to imposition of taxes in a Municipality. Chapter VIII of the Municipal Regulation deals

mil 93-223

20

as to how Municipal claims have to be recovered. These provisions are more or less similar to the provisions of the - Bombay District Municipalities Act - To adopt the measures in vogue for the - recovery of Land Revenue to the recovery taxes in Municipal areas, would be to - encourage Municipal Councils to grow indifferent to their collection work as the removal of the limitation bar would induce them to take matters easy in the hope of future recovery of taxes. It would be inexpedient to encourage such a state of things. The proposal has to be dropped.

Jaym
Mh?

Levy of tax in four instalments instead of half yearly: Item No. 22 in the list.

This also is unnecessary. The - trouble involved in collection work would be disproportionate with the advantage to be gained. Further in Municipalities - where there is no separate staff for - collection work but it is carried on by the Shambhogue, it would lead to temporary defalcation of Municipal money. This is happening in the case of Revenue collections. Instances have occurred where a - ryot who has paid all his revenue demand at the very first khist, has not had his receipt till the end of the kadayam - season and sometimes till his lands are notified for sale. There are circum-

ml 93-23 21

I agree
[Signature]

circumstances within the common knowledge of all revenue officers. The proposal gives room to malpractices and should be therefore vetoed.

Wide rule 296- Item 34 in the list.

I agree
[Signature]

The suggestion may be accepted subject to the provision that the Municipal Council has funds at its disposal.

Item No. 19: Inclusion of several items under "Receipts": The proposal of the Committee is that "Interest on overdue items and investments" should be added. The exact object of this proposal cannot be made out. From a perusal of the Comptroller's explanatory memo, it is seen that the Comptroller under the head "Receipts" contemplates only normal receipts. Interest on investments is an adventitious

source of revenue and there is no knowing that Municipalities will always have a surplus balance earning interest for them.

a matter of general principle it has to be noted here that the policy of accumulating municipal funds raised by taxation so that they may be invested to earn ^{interest} is not a sound policy either ~~by taxation the amount necessary for carrying out their functions~~ or of administration. The Regulation requires that the municipalities should raise by taxation the amount necessary for carrying out their functions. If there

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22

is a large surplus it clearly indicates that municipalities are either starving their services or taxation is excessive. As a matter of fact very few municipalities have any surplus worth the name for investment. "Interest" item is therefore an extra-ordinary item and should not form part of normal receipts. The proposal may be dropped. As regards revision of forms items 28 to 32, I have not got much to say. In this matter which is purely an account matter, we may be guided by the Comptroller's recommendations.

Items 35 to 56 deal with the administrative portion of the Manual. I have taken up such of the recommendations as require noting on a separate file and I shall submit the same separately. These questions do not affect the account portion of the Manual directly.

The account manual - (Part II) may now be passed.

2. 2. 22
1/1/22
The account manual
has been accepted as being
by the Comptroller's
recommendations.

At night
1/1/22

Approved for
Special Officer

Subdy
(1st member)

6/1/22

1) Submitted to Comptroller.

2) 1/1/22, 2) 1/1/22, 3) 1/1/22
(the 1st member)
(the 2nd member)
1/1/22

1/1/22

G. R. S. III-2]

General and Revenue
Secretariat.

File No. 35/93 of 1923

Serial
No.

34) Subd 1st number for favour of General of

Baru's order

is)

for the

16.5.24

9736
18.5.24

21/5

arranges
place to the necessary
further action at the
effect of the order
22/5/24

26) The file may be sent to the L & S
for issue of necessary orders. As it
is not desirable to issue a
long list of addenda and
corrigenda to the present
Manual, the Commission may
be requested to issue a revised
edition of the Manual as at
my report.

23/5/24

37/5/24

23/5/24

27) Forwarded with compliments to the
Secy for favour of further action.

28/5/24

Ad. Secy
Genl.

29/5-

Recd.

File No. 93 of 1923

Serial
No.

29) Plan pickup done

29/5

41) Draft go to pickup

HK
10624 in approval

42) Land & Survey

11/6

Pick up - typed draft

43)

A typed draft is put up

108

12/6 L & S (Sug)

12 member
Tues
Sp. 2 off 2

12/6

14/6

of 19

I do not think it necessary to detail the reasons for modifying the decisions of the Committee as set forth in para 2 of the draft. Government have now accepted with certain modifications the decisions of the Committee only on points relating to accounts. I have herewith put up a ~~draft~~ revised draft G.O. which I think will do for the present.

Submitted by th member

MC
23/6/24

Срп

best

2/5

Forwarded with compliments to the Earl of High Sheriff
for favour & further action.

Mr. and Mrs.
Sgt. Price

2-7-24

2

21

247

[illegible]

RECEIVED
110 JUL 1924
U.S. DEPT. OF JUSTICE

Routine Notes.

only for notes, regulations, etc., not intended for permanent record.]

Submitted

*These papers
relate to the Revision
of the Mysore Municipal
Account Manual 1872
~~now the~~ Now the
printed volumes are secured
Instructions are
sent as to what
should be done
by the these papers*

*Mr. B. M. Do not
think this important
enough to be
reconsidered*

*think it is
important
to be
reconsidered
in B.*

*N.B.—Should routine notes be written on small slips.
The notes must be copied, or slips pasted on
this form.*



26/7 B

G.R.S. III—31

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

N.B.—Should routine notes be written on small slips
the notes ~~must~~ be copied, or slips pasted on
this form

2674-13

Highness

C. O. 46-B

WD 408-GPB-10,000-20-3-21

Please address all future communications
to the Comptroller to the Govt. of H. H.
the Maharaja of Mysore.
In reply to this Comm. please refer to

No. 868/LAD E/10/11

OFFICE OF THE COMPTROLLER TO THE
GOVERNMENT OF H.H. HIGHNESS THE
MAHARAJA OF MYSORE.

Dated, Bangalore, the 6th Novr. 1923

FROM .

T. SATYARAJ CHETTY Esq., B. A.,

Comptroller to the Government of

His Highness the Maharaja of Mysore.

To

B. Nagappa, Esq., Bar-at-Law,
Secretary to the Government of Mysore,
Local and Legislative Departments,
Bangalore.

Sir,

With reference to letter No-R.3696/MI.108-20-1 dated 14th September 1920 from the Secretary to Government, Revenue Department asking me to take necessary action to revise the Municipal Account Manual in the light of the changes effected on the introduction of the Local Self Government Scheme in the State and to simplify the several elaborate forms to suit minor Municipalities, I have the honor to state that the work could not be taken up earlier than May last and to forward herewith an interleaved copy of the Manual noting therein the additions, alterations and such other changes both in the rules and forms as were considered necessary agreeably to the Government Orders received from time to time. These orders have however been quoted in their appropriate places.

2. The following are the more important points in respect of which changes have been proposed:-

(a) The demand register for ^{house} license, tax etc had to be prepared by each Municipality at the beginning of every year. This entailed much scriptory work in Municipalities and there was inordinate delay

g up this important register. Since the general revision of ^{new} ~~new~~ taxes, etc., is to be taken up, as per rules, once in 4 years in the case of City and Town Municipalities and five years in the case of minor ones, the form has been revised so that the same register may be used for four years in the case of the major Municipalities and for five years in the case of the minor Municipalities.

K (b) The bill and receipt forms 17 A and 17 B are those the introduction of which was approved by Government in the case of the Bangalore City Municipality vide Government Order No.R.10517-8/H.L. 184-19-4 dated 24th March 1921 (copy enclosed). It is proposed that these forms may be used in the Mysore City Municipality also in place of the present triplicate bill form No.16.

(c) The following points may be referred, for opinion, to the Committee appointed for compilation of the Municipal Account Code.

(i) The existing form No.21 "Register of bills issued" is proposed to be done away with. The second part of the present form No.16 printed in three parts was used as a receipt. This receipt was written along with the office copy of the bill, the bill (1st 3rd parts) being prepared from the particulars in the demand register and duly signed by the President or Vice President, before the same was handed over to Shanbhogues, for delivery of bills (3rd part to rate payers and collection of tax from them. It was in these circumstances, necessary for the offices of City Municipalities where the triplicate foils were intended to be used, to see as far as possible, that the 2nd foil of the form (viz., receipt) was either found intact in the bill book or that the amount of the bill in respect of which the receipt form was missing had been remitted to the Municipal treasury. This check could not be thoroughly exercised going through each bill book completely and carefully as, by such mechanical and elaborate process, missing receipt forms may not be detected. It was therefore necessary to maintain the bill register where each bill is entered before bill books are issued to Shanbhogues for collection of tax and where the recovery of the amount of each bill is entered at the time of remittance, so that it can be made out at a glance from the register of bills at any time, which receipt should be found intact and to see at once whether such receipts

- 2 -

so found in the bill books. Now that separate bill books without the receipt forms are used and receipts are written up and issued ~~from~~ ^{four} separate receipt books as recoveries are made, it does not appear necessary to maintain a separate register of bills. It is therefore proposed that the register be dispensed with. But, if it is considered desirable to post in the register, the bills as issued and recoveries as made to enable reviewing officers to watch the progress of collections and find out readily the bills outstanding, the register has to be continued to be maintained.

(d) As per note to rule 3 of the Manual, the rate of interest payable by a Municipality on all overdrawals lasting more than a month is 4% per annum and it is a matter for orders of Government whether the rate of interest may be raised in view of the recent increased rate of interest sanctioned by Government on loans to Local Bodies (Vide Government Order No. R.11030-41/M.201-20-1 dated 4th April 1921).

(e) Rule 296 of the M.A.M. requires sanction of Government for payment of claims of officers to arrears of pay or allowances to increments which have been allowed to remain in abeyance for a period exceeding one year. It appears doubtful whether sanction of the Council is sufficient for the payment under rule 27 of the M.A.M. Definite orders of Government seem necessary on the subject.

(f) A list of forms that may without diminishing the check exercised or inconveniencing any of the offices, be dispensed with and of those necessary for use in the three kinds of Municipalities is enclosed. It may be observed that out of 110 forms now prescribed 75 forms are found to meet all requirements of minor Municipalities.

(g) Rules and forms that are now applicable only to City Municipalities are denoted in the accompanying interleaved copy of the Manual by Asterisks.

3. I request that orders of Government may kindly be -
obtained.

obtained on the above points.

I have the honor to be,
Sir,
Your most obedient servant,

J. Satyanarayana
Comptroller.

LSR/6-11



ml 93-23-2

Proceedings of the Government of His Highness
the Maharaja of Mysore.

Read:-

Revenue Secretary's letter No.R.
3696/M.108-20-1 dated 14th September 1920,
requesting the Comptroller to Government to
take the necessary steps to revise the
Mysore Municipal Account Manual (1st edition
in the light of the changes effected as a
result of the revision of the Local Self-
Government ^{Sehans} in the State in 1918.

2. Letter No.668/L.A.D. dated 6th
November 1923 from the Comptroller to Govern-
ment, submitting a draft Municipal Account
Manual duly revised and brought up to date
and seeking orders of Government on certain
points connected with the revision of the
Manual in question.

3. RESOLUTION NO.XXVI of the Local
Self-Government Conference of April 1923,
providing for the appointment of a Committee
in connection with the revision of the
Municipal Account Code and the compilation
of a Local Fund Account Code.

-:~::~~::~:-

Order No.

L 5854-67

Bangalore, Dated 25 January 1924.

Government consider that, as recom-
mended by the Local Self-Government Confer-
ence, it is necessary to have the draft
Manual (including the points raised by the

Comptroller in his letter of 6th November last) thoroughly revised by a Committee which will deal not only with the accounts side but also with the administrative side of municipal activities, questions of policy that may arise during the passing of the Manual being referred to Government for orders.

2. The Government are accordingly pleased to constitute the ^X marginally noted officers and non-official gentlemen into a Committee for the above mentioned purpose.

3. The Committee will meet in the Public Offices, Bangalore, after the following preliminary processes are gone through:-

- (a) A copy of the draft Manual, together with a copy of the Comptroller's Note will be sent to each Member of the Committee. The necessary number of copies of the Manual will be furnished by the Comptroller.
- (b) Within a fortnight of the receipt of the above, each member will furnish the Special Officer, L.S.G., with a written Note on the Manual, specifying the Rules requiring modification or cancellation and suggesting additions, if any.
- (c) Within ten days of the receipt of the last of the above Notes, the Special Officer, L.S.G. will send to each member a copy of the consolidated Note prepared by him on the subject.
- (d) The Committee will meet after the expiry of not less than seven days after the despatch of the above consolidated note.

It is expected that the Committee's sittings in Bangalore will last for not more than five days after the above preliminary steps are gone through.

The Accounts Officer and the Assistant Secretary to Government ^{L.S.G. Section} will supply the Committee

with

X

1. The Special Officer, L.S.G. (President, Chairman & Convener)
2. The Municipal Commissioner, Bangalore City Municipality. (Mr. A.G. Krishnaswami Rao).
3. Mr. B. Abdul Rahman, Municipal Councillor, Bangalore City Municipality.
4. Mr. C.M. Ramachandrarao, Non-official Vice President of Channarayana Municipality.
5. Mr. B. Srinivasalingar, Non-official Vice President of Ankol Municipality.
6. Mr. A. Narasimhamurthy, Accounts Officer, who prepared the Manual.
7. Mr. C.E. Rama Rao, Assistant Secretary to Government dealing with L.S.G. questions in the S.G. (Secretary to the Committee)

252 ✓

with such information as may be required by it during the sittings.

4. After the Committee concludes its sittings, it will submit a report to Government -

- (a) forwarding a copy of the Manual as revised by it;
- (b) specifying the points, if any on which the Committee has not been unanimous, and
- (c) bringing to the notice of Government any other matters requiring their orders.

mt
7/1/24

Secretary to Government,
Local & Legislative Dept. LHM

To

The Comptroller to Government.
The Special Officer, L. S. G.
The Members of the Committee.

Office of the Special Officer, Local Self-Government,

PUBLIC OFFICES,

Dated, Bangalore 29th March 1924

No. 323/156
Smt. - no receipt & no
packet - (defendant?)

5560

31-3-24

From

V. R. THYAGARAJA IYER, Esq., M. A.,
Special Officer, Local Self-Government.

To

B. Nagappa, Esq., Bar-at-Law.,
Secretary to Government, Local and
Legislative Departments, Bangalore.

ml 93-23-3

Sr,

With reference to Government Order No.L.5854-60/VI.93-23-2 of the 25th January 1924 appointing a Committee to consider the Municipal Account Manual as brought up to date by the Comptroller and requiring a report on the subject, I have the honour to enclose herewith an extract from the Minutes of proceedings of the Committee which met on the 26th and 27th instants and to submit herewith, the Municipal Manual in two parts (Part I Administrative and Part II Accounts with a consolidated note of decisions of the Committee on each of points raised by the members. It may be stated here that the decisions of the Committee were invariably unanimous. Part I of the proposed Manual consists partly of the Regulation and the Election Rules which can be easily embodied in Part I; while the Government orders have to be abstracted before they can be incorporated into the -- Manual. Neither the Special Officer nor the Committee had sufficient time for doing this latter work.

2. In the following cases, the Committee's decisions have been carried into effect, as the changes involved are in accordance with the procedure in vogue.

(1) Rule 6 proposed has been altered to include Chief Officer or Municipal Commissioner in a City Municipality as empowered to draw cheques (vide serial No. 1.)

(2) Note to rule 55 proposed by the Comptroller specifying the period of limitation for municipal demands is omitted as such -- specification is unnecessary (vide serial No. 55).

(3) Drawer of a bill as per original rule 297 has been allowed stand and the substitution of the words " President or for him Vice President " is considered unnecessary and has been accordingly omitted (vide serial No. 27.

3. Other changes recommended by the Committee have to be made accordance with orders of Government that may be passed in each of

4. The Committee has left some proposals to be worked up by the Special Officer, Local Self- Government and this will be attended in due course.

5. The Comptroller's explanatory memo of the principles of municipal accounts (herewith submitted) may, with such modifications may be necessary, kindly be approved and ordered to be printed as prefatory note to Part II of the Manual.

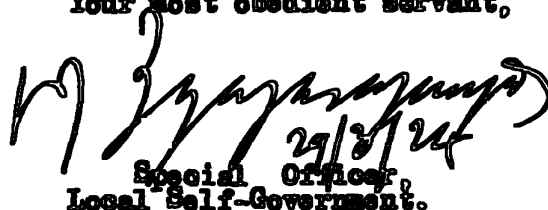
6. The Manual may, after such modifications as may be considered necessary, kindly be ordered to be printed consisting of two parts as stated above so that all matters concerning municipalities in Mysore may, as far as possible, be found in one compilation. The numbers of rules and forms cancelled have been left intact to prevent confusion which may otherwise occur.

7. In this connection, I have much pleasure in bringing to notice of Government the good work done by Mr. A. Marasimha Murthy the Accounts Officer who ^{has} prepared the Manual and subsequently assisted the Committee in its deliberations.

I have the honour to be,

Sir,

Your most obedient servant,


Special Officer,
Local Self-Government.

Extract from the Minutes of proceedings of the Committee which met on the 26th and 27th March 1924 for considering the Municipal Accounts Manual revised by the Comptroller.

26th.

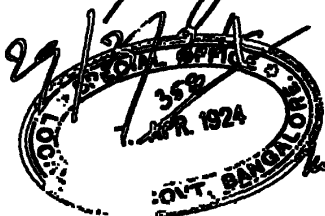
- I. Present—all the members except Mr. K. Ranga Iyengar.
- II. All the subjects excluding those of Mr. K. Ranga Iyengar were disposed of.

27th

- I. Present—all the members of the Committee including Mr. K. Ranga Iyengar who read the decisions of the Committee on the subjects discussed on the 26th.
- II. The subjects brought forward by Mr. K. Ranga Iyengar were disposed of.
- III. The Registers were signed by the members of the Committee.
- IV. The Accounts Officer was asked to bring up tomorrow the draft letter to Government.

26/24
3/1/24

K. Ranga Iyengar



*First member
Mr. K. Ranga Iyengar will be brought
the Manual & explain in presence
of the members of the Committee
27/3
614*

2/5

Brief Explanatory Memo of the principles or accounts of transactions of Municipalities.

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-:::-

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-:::-

**A Brief explanatory memo by the Comptroller to Government
of the Principles of Accounts of transactions of
Municipalities.**

INTRODUCTION.

**Sections 4(1)
and 9 & 10.** Municipalities are local areas declared as such by -
Government Notifications issued under Regulation VII of 1906.

Section 24. Municipal Councils are corporate bodies of Municipalities consisting of elected and nominated councillors two of whom will be the President and the Vice President. It is -
the President's duty to

- (1) preside at all meetings of the Council
- (2) watch over the financial and executive administration of the Council and perform executive functions of, and
- (3) exercise supervision and control over the services of the Council in matters concerning executive administration, accounts and records and dispose of applications relating to service of officers, their privileges and allowances.

Section 25. 2. It is the Vice President's duty to exercise such powers and perform such of the duties as the President delegates to him, and, in the absence of the President to exercise the powers and perform the duties of the President.

3. It will thus be seen that the accounts and records of a Municipality will be in immediate charge of the President or Vice President, as the case may be, or a Commissioner or Chief Officer appointed by Government for City Municipalities.

Section 48. 4. It is the duty of Municipal Councils-

- (1) to provide for sanitation of their areas including conservancy, water supply and lighting
- (2) to maintain in good order roads within their jurisdiction.
- (3) to prevent the outbreak and spread of infectious diseases, and generally

- (4) to do all that is necessary to secure the general safety, health, convenience, comfort of the population and Primary Education of children in their areas.

R E C E I P T S.

Section 59.

5. In order that the above duties may be effectually performed, the Municipalities are authorised to raise funds by levy of rates, taxes, duties, fees and cesses as follows:-

- (1) House, Land and water rates, lighting taxes and sanitary cesses, special and general.
- (2) Profession tax.
- (3) Animal and vehicle taxes.
- (4) Fines and Surplus sale proceeds of cattle impounded
- (5) Octroi duty.
- (6) Market and Slaughter House fees.
- (7) Tolls
- (8) Export fees.
- (9) License fees.
- (10) Notice and Warrant fees.
- (11) Education Cess.

6. Municipalities are of three classes in Mysore viz., City Municipalities, Town Municipalities and minor Municipalities.

7. House, water, lighting taxes and special sanitary cess are levied in City Municipalities at fixed percentages on the annual rental value of houses.

8. In town and minor Municipalities, house tax, and in some cases lighting tax are levied on the valuation of houses.

9. Land tax is levied in all the Municipalities at a uniform rate.

10. General revision of these taxes is made once in four years in City and Town Municipalities and once in five years in Minor Municipalities subject to the condition that special increases and decreases of these taxes will be effected annually on account of houses built, improved or demolished as the case may be.

11. Profession tax and animal and vehicle taxes are revised almost every year, as necessity arises.

12. Other taxes will be levied according to the bye-laws of each Municipality.

13. Education Cess is levied on some items of Municipal revenue.

14. (1) The basis of assessment of house and land taxes etc is the assessment list which is prepared at the time of General revision. But the demand of all taxes, except market and slaughter house fees, tolls, exports fees, octroi, license fees, notice and warrant fees is determined annually through the mutation register wherein all changes will be recorded and orders of the Municipal Council obtained as to the alteration of each demand.

(2) Market and slaughter house fees as well as tolls may be leased out or collected by the Municipal Agency itself.

(3) Fines are levied on cattle impounded, the surplus sale proceeds of such cattle being also credited and Export fees and Octroi duty are levied on exports and imports for the time being and no demand in respect of these items of receipts can therefore be previously fixed.

(4) License, notice and warrant fees are items in respect of which there are only occasional demands.

EXPENDITURE.

15. Municipalities have to maintain the necessary establishment for collection of taxes and maintenance of accounts as well as for all other works which are expected of them. They have also to incur expenditure on Travelling Allowance and Contingencies incidental to the duties expected of them. They have to pay to Government contribution for pension of their employees, for medical aid and primary education within their areas.

BUDGET.

16. About the month of February every year a budget estimate of the probable revenue and expenditure (not for the demand or liabilities falling due) during the succeeding

year will be prepared by each Municipality with due regard to the actuals of previous years and the prescribed closing balance, which should be maintained after making due provision for payment of loans due to Government and for contributions for services rendered by Government departments. It should also be seen that the usual provision for establishment which should be on a moderate scale, is made and generally that all standing orders and rules framed by Government are duly observed.

The Budgets of City and Town Municipalities will be submitted to Government for sanction and those of Minor Municipal Councils will be sanctioned by Deputy Commissioners.

RECEIPT OF MONEY.

17. For all collections, counterfoil receipt books and collection registers should be maintained, besides demand registers in respect of taxes dealt with in clauses (1) and (2) of para 14. In these cases, it is necessary to maintain demand registers as there will be arrears to be brought forward, together with the previous year's demand subject where necessary to alterations made through a separate register (Mutation Register) maintained for ^{the} purpose.

18. In the case of cattle admitted to the Pound, an admission receipt book should also be maintained and receipts issued therefrom to the impounder at the time of admission of cattle into the Pound for cattle so impounded.

19. In the case of City Municipalities the collections will be remitted with a chalan and collection register to the Municipal Treasury. The Treasury will retain the chalan and acknowledge the receipt of money in the collection or remittance register which will be returned to the remitter. The Municipal Treasury will remit money to the Government Treasury or the Mysore Bank.

From the Municipal Treasury Cash Book, the cash book of the Headquarter Municipal Office will be ^{checked} written-up.

From the collection or remittance registers the respective demand registers will then be posted.

20. In the case of Town and Minor Municipal Councils, the collector will, from counterfoils of receipts issued to taxpayers, post the collection and demand registers, total the former and prepare a chalan for the money to be remitted. The chalan and the registers will be presented at the Municipal Office where the Accountant will check the documents, enter collection in the Municipal Office cash book and return the chalan and the collection register with his initials affixed thereto in token of check. The demand register will also be returned. The collector will then present the money to the Government Treasury with the chalan and the collection register. The Treasury will retain the chalan, and return the collection register after recording therein a certificate of the money having been credited in the Treasury accounts.

PAYMENT OF MONEY.

21. Payments may be made in cash or by cheques drawn on the Treasury or Bank with which the Municipality banks.

22. The President or Vice President may have a permanent advance from which he may make cash payments below Rs. 10/. A sub imprest may also be given to Pound-keeper to defray feeding charges of animals impounded.

23. All payments of Rs. 10/- and above will generally be made by cheques drawn. But recoupment of interest on 1st day of the month may as an exception be made by cheque even for less than Rs. 10/- if necessary.

ESTABLISHMENT.

24. A combined Establishment pay bill and ^{advance} ~~require~~ bill will be drawn up (as per scale sanctioned) at the end of each

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month with due regard to absences on leave ^{or} & accrual/increments, transfers to and from the Municipality, showing in it the amount due to each person after after deducting the provident fund subscription, life insurance premium, recovery of instalment of house building or other advance, site value &c. The certificates necessary will be recorded in it, and last pay certificates and health certificates will be attached to it. The combined acquittance roll will then be checked with the pay or check register and the preceding rolls and passed by the President or Vice President, - Three cheques will then be drawn, one in favour of the President or Vice President for the net amount to be drawn and disbursed to the members of establishment, the second and third, crossed and drawn in favor of the Treasury Officer for amounts deducted on - account of life insurance premium, subscription to Provident Fund, and advances as per accompanying statements for credit to these - heads and for contribution to Government towards pension of the pensionable establishment of the Municipality for credit to Pensions and Allowances. The cheques will then be sent to the Treasury, and the amount as per first of these cheques will be drawn and disbursed, taking in the combined roll, the acquittance of each person with a receipt stamp affixed where necessary.

TRAVELLING ALLOWANCE.

25. There is hardly any occasion for travelling allowance to be disbursed. When under special circumstances journeys are undertaken, a travelling allowance bill may be prepared in the prescribed form and it may, after necessary check, be countersigned by the President. Payment may then be made from the President's Office direct, if the amount to be disbursed is less than Rs. 10. In other cases a cheque may be drawn for the amount passed in favour of the payee and handed over to him. In either case, an acquittance will be obtained.

GOING RULES.

21 Municipalities will have ~~the~~
 2 for the Mayor.

+ 13

their own stationery in the open market. The following scale has been fixed for the town and minor Municipalities:-

i. Town Municipality	Contingent grant Rs. 10/- per mensem.	Purchase of stationery such as paper &c. Rs. 50/- per annum.
ii. Minor -do-	-do- Rs. 2/- per mensem	25/- -do-

The monthly contingent grant being of a fixed nature may draw along with the salary of the establishment. An account of expenditure incurred shall be maintained and produced before the local auditors.

27. All other payments, except those of Public Works bill such as commission to Pound keepers and shambogues and Patels for collection of house tax, Octroi duty &c will be paid by cheques drawn in favour of payees, after bills are duly prepared checked and passed by the President.

28. Contribution to Medical and Education Departments will be paid by means of crossed cheques drawn in favour of Treasury Officers for credit to those departments.

PUBLIC WORKS BILLS.

Chapter IX of
the Municipal
Account
Manual.

29. Public Works carried out will be duly measured and entered in the Measurement Book by the executive subordinate in immediate charge of works. Bill will then be prepared from Measurement books and submitted to the Municipal Office with Measurement Books. The measurements will then be checked by President or Vice President. Arithmetical accuracy of the bills will then be tested by the Municipal clerk with reference to verified measurements and sanctioned or tendered rates as the case may be, and orders of payment of the bills will be passed by the President. Payment will then be made by means of cheques drawn in favour of the contractor and delivered to him on his furnishing a receipt. When works are completed, completion reports will be prepared.

GENERAL.

Chapter XI of
the Municipal
Account
Manual.

30. All the above payments will be entered, as made, in

cash book which will be closed at the end of each month. 144

31. Balances in the Treasury Pass Book will be checked and agreed with the Cash Book, by adding to the Treasury balance unadmitted moneys and deducting therefrom cheques uncashed.

32. A monthly account will then be prepared of revenue and expenditure under budget heads and compared with the budget provision. A plus and minus memo will also be appended to the monthly account showing under debt head the opening balance, receipts, expenditure and closing balance of the month. All vouchers for payments made will be numbered and kept ready for audit. A demand, collection and balance statement will also be prepared showing the balance yet due. The account will be audited by the Audit Committee and then sent to the Comptroller.

33. The Audit Committee should also verify the correctness of arrears shown in the several demand registers as frequently as convenient by comparing a few items selected at random in the registers of collections with those entered in the original receipts given to rate-payers so that the chances of defalcations may be reduced to a minimum.

34. The Audit Committee should also see in respect of heavy arrears, why such arrears are outstanding and offer suitable and timely suggestions for collection or for taking coercive measures, and the Municipalities should take prompt action - accordingly, so that chances of accumulation of arrears may be reduced to a minimum.

35. The Comptroller will arrange for an annual audit of the accounts by his own staff, half the charges of such staff being recovered from Municipalities in proportion to their revenue and expenditure.

36. Audit Notes and objection statements received from the Comptroller should receive special attention. The President or Vice President should take the trouble to carefully study them as soon as they are received, take prompt action to rectify

Para 36 of the
Municipal
Account Manual

Para 12 of the
Municipal
Account Manual

Para 13 to
of the Mu-
nicipal Ac-
count Manual.

rectify them, prepare answers and place them before the Council. This will enable the Municipalities to be kept promptly acquainted with the errors or irregularities committed, but will also conduce both to their rectification and non-recurrence.

CONCLUSION.

37. This Memorandum explains in a nutshell

- (1) the several items of revenue and expenditure of Municipalities.
- (2) how a probable forecast of a year's revenue and expenditure is prepared.
- (3) how revenue is recovered and remitted to Treasury and what records are kept and how they are checked.
- (4) how expenditure is incurred, how it is recorded and checked.
- (5) how accounts are prepared and laid before the Audit Committee.
- (6) what scrutiny the Audit Committee should exercise at frequent intervals to prevent defalcation and facilitate prompt collection of demand, and
- (7) how the accounts are sent to Comptroller and how they are finally audited yearly by his staff.

38. It may however appear that the Municipal Account Form as now revised, continues to be elaborate. In this connection a word of explanation seems necessary. There are several kinds of taxes levied on different data and several payments to be made on different documents. Moreover all the taxes are not recovered fully as demands arise and consequently a record arrears has to be kept. Besides receipts have to be issued with sufficient details incidental to each tax. It will thus be seen that the same form of demand register for each tax and the same form of receipt books will not answer the purpose. Each tax has to be recorded in a separate demand register and receipt book, e.g., House tax, profession tax, animal and Vehicle tax. The same receipt books for collection of toll, Octroi, street rent and slaughter house fees do cannot serve the purpose and they must necessarily be different. With regard to Public Works, forms of estimate, account books and bills must necessarily be different. It is further absolutely necessary for record -

correct record of receipt books and measurement books, ^{14/15} to prevent their clandestine removal which would facilitate defalcation. - There are also the budget and administration report forms which - are obviously necessary. With these forms, rules explaining their use and the method of check to be exercised in respect of each - have necessarily to be laid down. The Manual contains, besides, some rules and forms necessary for every office, such as those - in respect of establishment &c. In revising the Manual, however, the number of forms has been reduced, as far as possible, consistent with efficiency. It does not appear to be possible to further reduce them without reducing the checks and counter-checks, which is not desirable.

RESPONSIBILITIES.

39. It seems necessary to state clearly the responsibilities of the President or Vice President, the Audit Committees and Government Auditors in regard to the accounts of receipts and expenditure of Municipalities.

A. The President or Vice President or the Collector in City Municipalities is responsible to see-

(1) that bill collectors or other servants entrusted with the collection of Municipal dues perform their duties regularly, - promptly and in a methodical manner and remit their collections to treasury once a week or a fortnight according as there is a Government treasury in the Municipality or not.

(2) that before remittance of collections to treasury the Municipal Accountant (i) satisfies himself (a) that the respective demand and collection registers are posted correctly and completely from the counter-foils of receipts issued for collection (b) that the total of amounts to be remitted as per collection register is correct, and (ii) that the Municipal Accountant has affixed his initials to the Collection Register and the chalan, after making entries of collection in the Cash Book of the Municipal Office and

- (3) that the treasury certificate is obtained in time
- (4) that the Municipal Accountant checks the correctness of all bills before payment, and affixes his initials thereto
- (5) that Public Works bills are checked with the Measurement Books wherein the arithmetical accuracy of the quantities are also carefully scrutinised
- (6) that the Cash Book is posted by the Accountant daily as transactions occur and is closed monthly and agreed with the entries and closing balance shown in the Treasury Pass Book,
- (7) that the monthly accounts are prepared and placed before the Audit Committee, and after audit submitted to the Comptroller
- (8) that all registers, accounts vouchers and other records are placed for audit before the Government auditors.
- (9) that the audit notes and objection statements received from the Comptroller are promptly disposed of and returned with replies.
- (10) that timely notices are issued to defaulting tax payers and others, and further coercive measures are taken promptly - for recovery
- (11) that irrecoverable items of arrears are promptly written off the accounts with the sanction of the Council and
- (12) that, as frequently as convenient original receipts given by collectors to tax payers are collected and compared with the entries in the connected collection registers.

B. (1) The Audit Committees will, after auditing the monthly accounts every month as per instructions printed as Appendix H of the Municipal Account Manual, furnish results of their audit in the form of answers to the printed list of questions included in the appendix, and submit their report to the Municipal Council after signing the faircopy of the monthly accounts for submission to the Comptroller.

(2) The Members of the Audit Committees being invariably gentlemen well acquainted with the locality may also obtain as

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as many original receipts as convenient and compare them with the respective collection registers, the result of such comparison being included in their audit report.

They should also examine why heavy arrears, if any, are outstanding and suggest suitable measures for recovery of the amount.

9. Government Auditors are expected to see

(a) as regards payments:-

(1) that expenditure incurred is warranted by orders special or general of the authority competent to sanction it and generally that it has been provided for in the Annual Budgets or by reappropriation or supplementary grants.

(2) that the expenditure incurred is on objects recognised as necessary for municipalities and is not extravagant.

(3) that payment has, as a fact, been made, and made to the proper person; and that it has been so acknowledged and recorded that a second claim against the Municipality on the same account is impossible.

(b) as regards receipts, that all sums received are brought to credit. The audit of receipts however is mainly carried out by the Municipal Officers.

A. Narasimhamurti
for Comptroller
29.3.24

Mul 93-23-4

Proceedings of the Government of His Highness
the Maharaja of Mysore.

Read—

Resolution No. XXVI of the Local Self-
Government Conference of 1923—

"That a Committee consisting of an Account
Officer, representatives of Municipalities
including City Municipalities, and Presidents
of District Boards be appointed for the revi-
sion of the Municipal Account Code and the
compilation of a Local Fund Account Code."

2. G. O. No. L. 5854-60M. 93-23-2 dated 25th
January 1924 appointing a Committee into the
Draft Municipal Account Manual revised and
brought up to date by the Comptroller and direc-
ting that the Committee will not only deal -
with the account side but also with the adminic-
trative side of the Municipal activities, -
questions of policy that may arise during the
passing of the Manual being referred to Govern-
ment for orders.

3. Letter No. 323/L.S.G. dated 29th March 1924
from the Special Officer, Local Self-Governme-
forwarding an extract from the minutes of pro-
ceedings of the Committee which met on the 26th
and 27th idem, and submitting the Municipal Manual
in two parts (Part I Administrative and Part
II Accounts) with a consolidated note of deci-
sions of the Committee on the points raised by
the members.

General and Revenue Secretariat

the

192

Date of issue.... 3/7/24

Signed by.....

May this be

- i Printed ?
- ii treated as a standing order ?
- iii published in the Gazette, English Part ?
- iv translated ?
- v placed at the disposal of the press ?
- vi published in the Gazette, Kannada Part ?

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2

ORDER NO. 238-47

Dated Bangalore 3rd July 1921.

Government are pleased to approve of the Municipal Account Manual as revised by the Comptroller and passed by the Committee subject to the following modifications.

(a) Municipal Councils will continue to exercise the powers given to them in the present Rule 241 as regards estimates for repair works without any limit. As regards original works the ^{limiting} power of sanction will be raised to Rs. 5000 in the case of City Municipal Councils and to Rs. 3000 in that of Town Municipal Councils.

(b) ^{Nothing} Powers of sanction regarding variations in the scale of establishments will be raised to Rs. 40 and Rs. 25 in the case of City and Town Municipal Councils respectively.

(c) The present system of collecting Municipal taxes in two equal halfyearly instalments will continue.

(d) Municipal taxes will continue to be recovered under the provisions of the Municipal Regulation and the adoption of the measures in vogue for the recovery of the Land Revenue to the recovery of the Municipal taxes cannot be approved.

(e) Interest on overdue items and investments should be treated as extra-ordinary items of receipt and should not form part of normal receipts.

(f) Municipal Councils may sanction arrears of
v and alls without reference to Go

provided that the Municipal Council concerned has funds at its disposal.

2. The Comptroller is requested to take steps for the issue of the Municipal Account Manual which will be treated as - part II of the Municipal Manual, as approved above at an early date.

3. Separate orders will issue on the proposals of the Committee regarding - administrative matters and the issue of Part I of the Municipal Manual.

4. The acknowledgments of the Government are due to the members of the Committee for ~~their valuable help rendered by them~~ ^{for their co-operation and suggestions} and to Mr. A. Narasimha Murthy for his - labours in revising the Manual and helping the Committee in its deliberations.

V. S.

ML
23/6/24

Secretary to Government,
Local and Legislative Departments.
23/6/24
To
the Comptroller to Government
the Special Officer, L. S. G.
the Deputy Commissioners of Districts.
the President, Mysore City M.C.
the Municipal Commissioner, Bangalore C.
City Municipal Council through the
President.
Mr. V. R. Iyengar
Mr. M. G. Krishnaswami Rao.
Mr. K. Ranga Iyengar.
Mr. C. Narayanaswami Chetty.
Mr. B. Srinivasa Iyengar.
Mr. A. Narasimha Murthy.

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

No. L. 30-47—Ml. 93-23-4, dated 3rd July 1924.

Revision of the Mysore Municipal Account Manual.

Passes orders regarding —

READ—

Resolution No. XXVI of the Local Self-Government Conference of 1923:—

"That a Committee consisting of an Account Officer, representatives of Municipalities including City Municipalities, and Presidents of District Boards be appointed for the revision of the Municipal Account Code and the compilation of a Local Fund Account Code."

2. Government Order No. L. 5854-60—Ml. 93-23-2, dated 25th January 1924, appointing a Committee to go into the Draft Municipal Account Manual revised and brought up-to-date by the Comptroller and directing that the Committee will not only deal with the account side but also with the administrative side of the Municipal activities, questions of policy that may arise during the passing of the Manual being referred to Government for orders.

3. Letter No. 323—L. S. G., dated 29th March 1924, from the Special Officer, Local Self-Government, forwarding an extract from the minutes of proceedings of the Committee which met on the 26th and 27th idem and submitting the Municipal Manual in two parts (Part I Administrative and Part II Accounts) with a consolidated note of decisions of the Committee on the points raised by the members.

ORDER No. L. 30-47—Ml. 93-23-4, DATED 3RD JULY 1924.

Government are pleased to approve of the Municipal Account Manual revised by the Comptroller and passed by the Committee subject to the following modifications.

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(b) Power of sanction regarding variations in the scale of establishments will be raised to Rs. 40 and Rs. 25 in the case of City and Town Municipal Councils respectively.

(c) The present system of collecting Municipal taxes in two equal half-yearly instalments will continue.

(d) Municipal taxes will continue to be recovered under the provisions of the Municipal Regulation and the adoption of the measures in vogue for the recovery of the Local Revenue to the recovery of the Municipal taxes cannot be approved.

(e) Interest on overdue items and investments should be treated as extra-ordinary items of receipt and should not form part of normal receipts.

(f) Municipal Councils may sanction arrears of pay and allowances without reference to Government provided that the Municipal Council concerned has funds at its disposal.

No. L. 30-47—ml. 93-23-4, DATED 3RD JULY 1924.

2. The Comptroller is requested to take steps for the issue of the Account Manual which will be treated as Part II of the Municipal Manual approved above at an early date.
3. Separate orders will issue on the proposals of the Committee regarding administrative matters and the issue of Part I of the Municipal Manual.
4. The acknowledgments of the Government are due to the members of Committee for the valuable help rendered by them.

B. NAGAPPA,
Secretary to Government,
Local and Legislative Departments

To—The Comptroller to Government.
The Special Officer, Local Self-Government.
The Deputy Commissioners of Districts.
The President, Mysore City Municipal Council.
The Municipal Commissioner, Bangalore City Municipal Council,
the President, City Municipal Council, Bangalore.
Mr. V. R. Thyagaraja Iyer.
" M. G. Krishnaswami Rao.
" K. Ranga Iyengar.
" C. Narayanaswami Chetty.
" B. Srinivasa Iyengar.
" A. Narasimha Murthy.

Rsd. B. S. R. N.

GENERAL AND REVENUE SECRETARIAT.

1913-14
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SUBJECT.

Subscribing for the 'Journal of Heredity'
for the Botanical Gardens office

PREVIOUS REFERENCES.

LATER REFERENCES.

15-3-14